

Morgan
COUNTY

December 2006
CALENDAR YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17, Chapter 36, Section 15, *Utah Code*, which states:

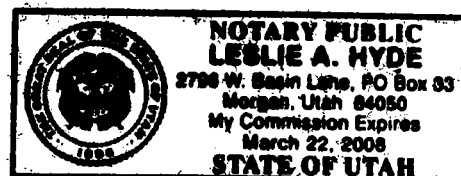
"On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than 30 days after its adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Morgan County for the calendar year ending December 31st, 2006 as approved and adopted by resolution no. CR-05-12 dated December 6, 2005. An appropriate public hearing was held on December 6th, 2005 for all budgetary funds.

Signed: Stacy [Signature]
(County Auditor)

Subscribed and sworn to this 31 day
of January, 2006.

Leslie A Hyde
(Notary Public)



Morgan County
Governmental Unit

2006
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	2004 Actual Revenue	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	\$ 975,423.47	\$ 984,356.51	\$ 1,022,799.00
3120	Prior Years' Taxes - Delinquent	\$ 17,122.91	\$ 14,118.62	\$ 20,000.00
3130	General Sales & Use Taxes	\$ 427,524.96	\$ 471,513.13	\$ 462,065.00
3140	Property Tax Collection - A&C	\$ 209,896.06	\$ 296,023.11	\$ 250,907.00
3140-100	Fee In Lieu	\$ 204,661.18	\$ 212,641.05	\$ 210,000.00
3150	Transient Room Tax	\$ 1,480.43	\$ 1,440.50	\$ 1,040.00
3155	Restaurant	\$ 25,813.62	\$ 27,640.69	\$ 23,927.00
3160	Tourism Tax	\$ 6,473.23	\$ 6,658.89	\$ 6,771.00
3161	1/4% Sales Tax	\$ 202,063.29	\$ 220,494.38	\$ 217,914.00
3190	Penalties & Interest on Delinquent Taxes	\$ 6,341.45	\$ 6,134.91	\$ 6,000.00
	Total Taxes	\$ 2,076,800.60	\$ 2,241,021.79	
	2006 One Time Tax Refund			\$ 101,400.00
				\$ 2,322,823.00
3200	LICENSES AND PERMITS			
3214	Business Licenses & Permits	\$ 11,085.00	\$ 10,380.00	\$ 11,000.00
3214-100	Business License Review Fee			\$ 6,625.00
3219	Building Inspector Fees	\$ 221.66	\$ 346.28	\$ 300.00
3220	Non-Business Licenses & Permits	\$ 2,325.81	\$ 2,042.46	\$ -
3221	Building Permits	\$ 151,787.72	\$ 238,983.86	\$ 325,000.00
3222	Marriage License	\$ 630.00	\$ 780.00	\$ 800.00
3225-100	Disposal of Dogs	\$ 70.00	\$ 105.00	\$ 70.00
3225-200	Impound Fees	\$ 980.00	\$ 1,182.00	\$ 1,269.00
3225-300	Late Fees	\$ -	\$ 120.00	\$ 144.00
3225-500	Licenses Issued	\$ 2,476.85	\$ 2,048.00	\$ 2,184.00
3229	Conditional Use Permits	\$ 11,593.00	\$ 8,136.80	\$ 7,500.00
	Total Licenses and Permits	\$ 181,170.04	\$ 264,124.40	\$ 354,892.00
3300	INTERGOVERNMENTAL REVENUE			
3311-200	CDBG Grant Money		\$ 69,962.00	
3320	Federal Shared Revenue	\$ 21,462.00	\$ -	\$ 28,000.00
3330-100	Vehicle	\$ 23,047.20	\$ 23,414.23	\$ 25,000.00
3340	State Grants	\$ 300,631.05	\$ 299,880.02	\$ 18,000.00
3340-100	Forest Reserve	\$ 3,192.70	\$ 3,266.14	\$ 2,500.00
3340-200	FEMA Grant	\$ -		
3340-300	Court Cost Fees and Charges	\$ 42,484.63	\$ 51,217.81	\$ 46,691.00
3340-700	EMS Misc. Revenue	\$ 4,650.00	\$ 6,000.00	\$ 6,000.00
3340-800	Jail Reimbursement	\$ 19,321.06	\$ 36,440.32	\$ 35,000.00
3356	Class "B" Road Fund Allotment	\$ 332,823.29	\$ 295,923.39	\$ 351,256.00
3358	State Liquor Fund Allotment	\$ 15,138.19	\$ 17,502.30	\$ 10,000.00
3360	COPS Fast Program	\$ 25,323.40	\$ -	\$ 11,000.00
3380	Shared Revenue from Local Unit	\$ 222,731.71	\$ 197,775.52	\$ 207,217.00
	Total Intergovernmental Revenue	\$ 1,010,805.23	\$ 1,001,381.73	\$ 740,664.00

2006
Fiscal Year

[illegible]

2006
Fiscal Year

Account Number	Source of Revenue	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Prior Year Surplus General Fund	\$ -		\$ -
3830	Prior Year Surplus Class "B" Road	\$ -	\$ -	\$ -
3840	Transfer from Trust Fund	\$ -	\$ -	\$ -
3850	Prior Year Surplus Liquor Control	\$ -	\$ -	\$ -
	Total Contributions and Transfers	\$ -	\$ -	\$ -
3900	SPECIAL FUND REVENUE			
3950	Other Fin Sources & Lease Proceeds	\$ 307,377.24		
	Total Special Fund Revenue	\$ 307,377.24		
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	\$ 4,119,925.49	\$ 4,101,932.31	\$ 4,010,522.00

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Morgan
Governmental Unit

2006
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4360	Council of Aging	\$ 299.86	\$ 291.11	\$ 300.00
	Total Public Health	\$ 299.86	\$ 291.11	\$ 300.00
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4411	Road Department	\$ 199,046.75	\$ 237,676.34	\$ 240,320.00
4411-610	Class "B" Road Program	\$ 259,740.02	\$ 250,142.12	\$ 340,000.00
4450	Weed Department	\$ 8,321.10	\$ 276.87	\$ 16,750.00
	Total Highways & Public Improvements	\$ 467,107.87	\$ 488,095.33	\$ 597,070.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Fairgrounds	\$ 18,574.72	\$ 15,180.33	\$ 16,500.00
4530	Rifle Range	\$ 1,599.00	\$ 999.00	\$ 1,249.00
4550	Airport	\$ 5,791.32	\$ 16,042.04	\$ 10,000.00
4560	County Recreation	\$ 13,588.00	\$ 13,588.00	\$ 13,588.00
4570	TV Tower	\$ 1,688.65	\$ 942.24	\$ 4,070.00
	Total Parks Rec & Public Property	\$ 41,241.69	\$ 46,751.61	\$ 45,407.00
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Extension Services	\$ 40,104.59	\$ 42,908.96	\$ 39,716.00
4620	Fair	\$ 600.00	\$ 600.00	\$ 600.00
4630	Economic Development	\$ 24,830.36	\$ 32,543.99	\$ 31,738.00
	Total Community & Economic Dev	\$ 65,534.95	\$ 76,052.95	\$ 72,054.00
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810-610	Transfer of Auditorium	\$ 5,392.76		
4810-611	Transfer of Ambulance Revenue to City	\$ 34,341.62	\$ 32,440.62	\$ 20,000.00
	Total Transfers and Other Uses	\$ 39,734.38	\$ 32,440.62	\$ 20,000.00

2006
Fiscal Year

Account Number	Nature of Expenditure	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4880	Appropriated Increase in Fund Balance	\$ 114,088.84	\$ 67,495.57	
	TOTAL EXPENDITURES	\$ 4,119,925.49	\$ 4,101,932.31	\$ 4,010,522.00

Morgan
Governmental Unit

2006
Fiscal Year

21 Flood Disaster Fund

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
21-3100	Taxes	\$ 10,551.31	\$ 10,340.06	\$ 10,747.00
21-3300	Fee in Leiu	\$ 2,152.16	\$ 2,233.57	\$ 1,950.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		3021.42	
	TOTAL REVENUES & OTHER SOURCES	\$ 12,703.47	\$ 15,595.05	\$ 12,697.00
	EXPENDITURES:			
21-4400	Project Expenses	\$ -	\$ 15,595.05	\$ 12,697.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 12,703.47		
	TOTAL EXPENDITURES & OTHER USES	\$ 12,703.47	\$ 15,595.05	\$ 12,697.00

23 Bond Interest

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
23-3330	Fee In Leiu	\$ 45,913.00	\$ 47,209.35	\$ 36,067.00
23-3630	Taxes	\$ 223,064.81	\$ 223,818.27	\$ 225,037.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	\$ 268,977.81	\$ 271,027.62	\$ 261,104.00
	EXPENDITURES:			
23-4700	Project Expenses	\$ 262,805.43	\$ 261,103.17	\$ 261,104.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 6,172.38	\$ 9,924.45	
	TOTAL EXPENDITURES & OTHER USES	\$ 268,977.81	\$ 271,027.62	\$ 261,104.00

Morgan
Governmental Unit

2006
Fiscal Year

25 Health Services

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
25-3110	Taxes	\$ 79,658.18	\$ 79,610.58	\$ 81,636.00
25-3300	Fee in Leiu	\$ 16,397.45	\$ 16,853.27	\$ 15,000.00
25-3610	Misc. Revenue	\$ 9,348.00	\$ 9,346.80	\$ 9,348.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		\$ 169.35	
	TOTAL REVENUES & OTHER SOURCES	\$ 105,403.63	\$ 105,980.00	\$ 105,984.00
	EXPENDITURES:			
25-4700	Health Services	\$ 102,559.00	\$ 105,980.00	\$ 105,984.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 2,844.63		
	TOTAL EXPENDITURES & OTHER USES	\$ 105,403.63	\$ 105,980.00	\$ 105,984.00

26 Mineral Lease

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
26-3330	Intergovernmental Revenue	\$ 9,036.50	\$ 29,706.99	\$ 10,000.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$ 9,702.12		
	TOTAL REVENUES & OTHER SOURCES	\$ 18,738.62	\$ 29,706.99	\$ 10,000.00
	EXPENDITURES:			
26-4510	Project Expenses	\$ 18,738.62	\$ 18,780.80	\$ 10,000.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		\$ 10,926.19	
	TOTAL EXPENDITURES & OTHER USES	\$ 18,738.62	\$ 29,706.99	\$ 10,000.00

Morgan
Governmental Unit

2006
Fiscal Year

27 Library

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
27-3110	Taxes	\$ 88,710.88	\$ 88,922.42	\$ 98,721.00
27-3330	Intergovernmental Revenue	\$ 18,242.22	\$ 18,763.84	\$ 20,000.00
27-3610	Misc. Revenue	\$ 40,310.50	\$ 13,538.91	\$ 13,776.00
	OTHER SOURCES:			
	Transfer from:	\$ 5,392.76		
	Usage of beginning fund balance			\$ 4,960.00
	TOTAL REVENUES & OTHER SOURCES	\$ 152,656.36	\$ 121,225.17	\$ 137,457.00
	EXPENDITURES:			
27-4700	Library Services	\$ 120,432.04	\$ 91,779.29	\$ 109,250.00
27-4800	Historical Society Services	\$ 21,078.54	\$ 22,193.12	\$ 28,207.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 11,145.78	\$ 7,252.76	
	TOTAL EXPENDITURES & OTHER USES	\$ 152,656.36	\$ 121,225.17	\$ 137,457.00

44 Library/Senior Center Bond

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
44-3110	Taxes	\$ -	\$ -	\$ -
44-3610	Misc. Revenue	\$ 69.78	\$ 159.64	\$ -
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$ 6,988.83		
	TOTAL REVENUES & OTHER SOURCES	\$ 7,058.61	\$ 159.64	\$ -
	EXPENDITURES:			
44-4410	Project Expenses	\$ 7,058.61	\$ -	\$ -
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		\$ 159.64	
	TOTAL EXPENDITURES & OTHER USES	\$ 7,058.61	\$ 159.64	\$ -
	TOTAL EXPENDITURES			

61 Mtn. Green Fire Station

FORM 1

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
61-3340	CIB Grant	\$ -	\$ -	\$ -
61-3350	Wildland Grant	\$ -	\$ -	\$ -
61-3610	Interest Income			
61-3780	Lease Revenue	\$ 16,050.00	\$ 15,825.00	\$ 15,825.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$ 28,909.00	\$ 28,909.00	\$ -
	TOTAL REVENUES & OTHER SOURCES	\$ 44,959.00	\$ 44,734.00	\$ 15,825.00
	EXPENDITURES:			
64-4400	Fire Station Construction	\$ -	\$ 28,909.00	\$ -
61-4700	Bond	\$ 32,659.20	\$ 15,825.00	\$ 15,825.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 12,298.80		
	TOTAL EXPENDITURES & OTHER USES	\$ 44,958.00	\$ 44,734.00	\$ 15,825.00

Morgan
Governmental Unit

2006
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: 57 - Garbage

FORM 3

Account Number	Description	2004 Current Year Estimate	2005 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	\$ 312,907.27	\$ 328,573.80	\$ 412,625.00
	Interest Earned	\$ 8,380.00	\$ 8,350.33	\$ 7,500.00
	Misc. Revenue	\$ 13,031.32	\$ 8,163.81	\$ 7,000.00
	TOTAL OPERATING REVENUE	\$ 334,318.59	\$ 345,087.94	\$ 427,125.00
	OPERATING EXPENSES:			
	Personal Services	\$ 9,708.28	\$ 10,021.12	\$ 10,525.00
	Contractual Services	\$ 293,140.48	\$ 292,611.33	\$ 400,000.00
	Material and Supplies	\$ 8,519.72	\$ 9,930.76	\$ 16,600.00
	Depreciation			
	Other			
	TOTAL OPERATING EXPENSE	\$ 311,368.48	\$ 312,563.21	\$ 427,125.00
	OPERATING INCOME (LOSS)			
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	\$ 21,431.41	\$ 32,524.73	\$ -

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

RESOLUTION # CR-05-12

A RESOLUTION ADOPTING THE 2006 FISCAL YEAR COUNTY BUDGET

WHEREAS, The Morgan County Council, in a regular meeting, lawful notice of which had been given, finds that a public hearing was held on December 6, 2005 according to state statute for adoption of the budget for fiscal year 2006.

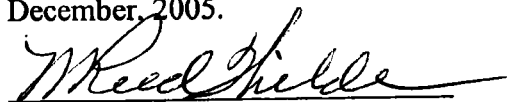
THEREFORE, The Morgan County Council hereby adopts the following resolution:

BE IT RESOLVED, that the 2006 Morgan County General Fund budget in the amount of \$4,010,522 and the total Morgan County Budget of \$4,980,714 the original of which is on file in the office of the Morgan County Auditor and a copy of which is attached to this resolution, is hereby adopted for the Morgan County fiscal year 2006 beginning January 1, 2006 and ending December 31, 2006.

Summaries of Revenue and Expenditures by Fund

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$4,010,522	\$4,010,522
Flood	\$12,697	\$12,697
Bond Interest	\$261,104	\$261,104
Health	\$105,984	\$105,984
Library	\$137,457	\$137,457
Special Revenue - Mineral Lease	\$10,000	\$10,000
Enterprise Fund - Garbage	\$427,125	\$427,125
MBA - Mtn. Green Fire Station	\$15,825	\$15,825

PASSED AND ADOPTED by the Morgan County Council this 6th day of December, 2005.



M Reed Wilde, Chairman
Morgan County Council

Council Members

Lynette Stephens
Bart Smith
Dan Hancock
Chad Hawkes
Bruce Sanders
David Gardiner

Voting:

Aye

Nay

✓

✓

✓

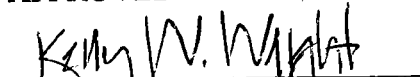
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ATTEST: 

Stacy Lafitte

Morgan County Clerk/Auditor

APPROVED AS TO FORM



Kelly W. Wright

Morgan County Attorney